

**Issue:** Use Tax On Out-of-State Purchases Brought Into Illinois

1. On or about July 24, 1992 the Department advised the taxpayer by mail that it proposed to tax this taxpayer the sum of \$302.00 as Use Tax on certain antiques and jewelry purchased in a foreign country and brought into Illinois. Dept. Ex. No. 1

2. On April 5, 1993 the Department issued a Notice of Tax Liability against this taxpayer indicating a Use Tax in the sum of \$302.00, a penalty in the amount of \$91.00, and interest computed in the amount of \$80.00, for a total liability of \$473.00. Dept Ex. No. 2A

3. The taxpayer admitted that on or about July, 1991 he declared to U.S. Customs that he was bringing in antique and jewelry, purchased in Hong Kong for \$483.00. Tr. pp. 7-8

4. The taxpayer argued that he had eventually, prior to the hearing, paid the tax of \$302.00, and that he could, at a later date, produce a cancelled check in that amount, but he produced no evidence of payment of the tax at the hearing. Tr. pp. 8-9

5. The taxpayer testified that he wanted only credit for the tax of \$302.00 that he claimed to have paid, and that he wanted the penalty and interest abated because he did not understand that he was obligated to pay a tax on the items he had declared to U.S. Customs as purchased in a foreign country. Tr. pp. 10-12

6. The taxpayer produced no viable, probative, evidence of payment of the tax, or reason for abatement of penalty or interest. Tr. pp. 3-12

Based on the record I recommend that the Notice of Tax Liability dated April 5, 1993 be affirmed as issued.

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Alfred Walter  
Administrative Law Judge